## UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

in re	) 07-CV-08423 (RWS)
MUSICLAND HOLDING CORP., et al.,  Debtors.	) Chapter 11 )
BUENA VISTA HOME ENTERTAINMENT, INC., a California corporation; CARGILL FINANCIAL SERVICES INTERNATIONAL, INC., a Delaware corporation; HAIN CAPITAL GROUP, LLC, a Delaware limited liability company; PARAMOUNT PICTURES CORPORATION, a Delaware corporation; TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC, a Delaware limited liability company; UBS WILLOW FUND LLC, a Delaware limited liability company; and VÄRDE INVESTMENT PARTNERS, L.P., a Delaware limited partnership, Appellants, v.  WACHOVIA BANK, N.A., a national banking association, in its capacity as Agent; and HARRIS N.A., a national banking association, Appellees.	Bk. Case No. 06-10064 (SMB) Jointly Administered  Adv. Proc. No. 07-01705 (SMB)  On Appeal from the Order and Judgment of the United States Bankruptcy Court of the Southern District of New York Granting Defendants' Motions to Dismiss Complaint  Motions to Dismiss Complaint

RULE 7.1 STATEMENT OF APPELLEE WACHOVIA BANK, N.A.

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Appellee Wachovia Bank, N.A. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held: Wachovia Corporation.

Dated: New York, New York November 30, 2007

OTTERBOURG, STEINDLER, HOUSTON & ROSEN, P.C.

By: /s/ Richard G. Haddad
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